IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No. 85 of 2002

Date of decision: 03.08.2007

The Commissioner of Income-tax, Panchkula

.... Appellant

Versus

M/s R.B.L. Banarasi Dass and Co. (P) Ltd., Ambala Cantt.

.....Respondent

Coram: Hon'ble Mr. Justice M.M.Kumar
Hon'ble Mr. Justice Ajay Kumar Mittal

Present: Mr. Yogesh Putney, Advocate,
for the appellant.

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M.M. Kumar, J.

It is not disputed that the question raised in the instant appeal emerges from a common order dated 25.10.2001 passed by the Income-tax Appellate Tribunal, Chandigarh Bench `B' Chandigarh in ITA No. 939/Chandi/1993 in respect of the assessment year 1991-92 which is subject matter of challenge in this appeal. This common order was also passed in ITA No. 2088/Chandi/1992 dated 25.10.2001 in respect of the same assessee for the assessment year 1990-91. This order was challenged in ITA No.122 of 2002 and a Division Bench of this Court dismissed the appeal on 3-10-2002. Therefore, we dismiss the instant appeal also by adopting the view taken by the Division Bench in ITA No.122 of 2002.

(M.M.KUMAR)
JUDGE

(AJAY KUMAR MITTAL)
JUDGE

August 03, 2007
pj